

***Sara Lea McAuliffe***  
***25 N Broadway***  
***Courthouse, Room 200***  
***Peru, IN 46970***  
***Phone 765-472-3901 Fax 765-472-5948***  
**[smcauliffe@miamicountyin.gov](mailto:smcauliffe@miamicountyin.gov)**

July 30, 2015

ATTENTION: Barry Wood - DLGF  
RE: Miami County 2015 Ratio Study

Dear Barry,

I am happy to (finally) submit the Miami County 2015 Ratio Study. This letter is to assist with the review of our submitted Ratio Study and supporting data.

The Miami County 2015 Ratio Study is established according to the 2015 Ratio Study Guidance memorandum dated February 11, 2015 as well as the guidelines within the 2007 IAAO Standard on Ratio Studies. Sales used in this Ratio Study were determined by analyzing valid sales occurring from January 1, 2014, through March 1, 2015. This Study has been submitted as an MS Excel spreadsheet using the required Ratio Study Format with additional tabs for Summary, Formatted, Multi-Parcel Sales, and Sales Disclosure Validity Changes. I will be sending you a spreadsheet that includes our Workbook as well.

**Residential and Agricultural Homesites**

Homogeneous groupings for improved residential have been identified and all appropriate analysis is included.

There are insufficient valid sales in the property class of Residential Vacant to analyze.

**Commercial and Industrial**

There are insufficient valid improved or vacant sales in the property classes of Commercial and Industrial to analyze. Using older sales of these classifications of property was considered but in attempting to do this, sufficient relevant sales to deem an appropriate study could not be realized.

Please feel free to call or email me if you have any questions or require additional information.

Sara Lea McAuliffe  
Miami County Assessor